

EXHIBIT B - UNTIMELY CLAIMS

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT | DATE FILED | DOCKETED DEBTOR |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------|------------|------------------------------------------|
| PIONEER SPEAKERS INC C/O MAX J NEWMAN BUTZEL LONG PC STONERIDGE WEST 41000 WOODWARD AVE BLOOMFIELD HILLS, MI 48304 | 16802 | Secured: Priority: Administrative: Unsecured: \$153,750.00 Total: \$153,750.00 | 02/11/2008 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| Total: | | 1 | | \$153,750.00 |